

Form **990-EZ**

**Short Form**

**Return of Organization Exempt From Income Tax**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

▶ For organizations with gross receipts less than \$100,000 and total assets less than \$250,000 at the end of the year

▶ The organization may have to use a copy of this return to satisfy state reporting requirements

**2002**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

**A** For the 2002 calendar year, or tax year beginning 2002, and ending 20

- B** Check if applicable
- Address change
  - Name change
  - Initial return
  - Final return
  - Amended return
  - Application pending

Please use IRS label or print or type See Specific Instructions.

**C** Name of organization  
Freedom's Wings International, Inc.

Number and street (or P.O. box if mail is not delivered to street address) Room/suite  
C/O R Temchus, 1832 Lake Ave.

City or town, state, county and ZIP + 4  
Scotch Plains, NJ 07076

**D** Employer identification number  
22 : 2352352

**E** Telephone number  
( ) ( )

**F** Enter 4-digit (GEN) ▶

• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ)

**G** Accounting method  Cash  Accrual  
Other (specify) ▶

**I** Web site ▶ WWW.FreedomsWings.org

**H** Check  if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

**J** Organization type (check only one)  501(c)(3) (insert no)  4947(a)(1) or  527

**K** Check  if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS but if the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return

**L** Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts. If \$100,000 or more, file Form 990 instead of Form 990-EZ ▶ \$

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See page 36 of the instructions)

		1	2	3	4	5a	5b	5c	6a	6b	6c	7a	7b	7c	8	9	10	11	12	13	14	15	16	17	18	19	20	21		
Revenue	1	Contributions, gifts, grants, and similar amounts received	23452																											
	2	Program service revenue including government fees and contracts																												
	3	Membership dues and assessments	3275																											
	4	Investment income	1159																											
	5a	Gross amount from sale of assets other than inventory																												
	5b	Less: cost or other basis and sales expenses																												
	5c	Gain or (loss) from sale of assets other than inventory (line 5a less line 5b) (attach schedule)																												
	6	Special events and activities (attach schedule)																												
	a	Gross revenue (not including \$ <u>0</u> of contributions reported on line 1)																												
b	Less: direct expenses other than fundraising expenses																													
c	Net income or (loss) from special events and activities (line 6a less line 6b)																													
7a	Gross sales of inventory, less returns and allowances																													
b	Less: cost of goods sold																													
c	Gross profit or (loss) from sales of inventory (line 7a less line 7b)																													
8	Other revenue (describe ▶ <u>SCHEDULE</u> )																													
9	<b>Total revenue</b> (add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8)																													
Expenses	10	Grants and similar amounts paid (attach schedule)																												
	11	Benefits paid to or for members																												
	12	Salaries, other compensation, and employee benefits																												
	13	Professional fees and other payments to independent contractors																												
	14	Occupancy, rent, utilities, and maintenance																												
	15	Printing publications, postage, and shipping																												
	16	Other expenses (describe ▶ <u>SCHEDULE</u> )																												
17	<b>Total expenses</b> (add lines 10 through 16)																													
Net Assets	18	Excess or (deficit) for the year (line 9 less line 17)																												
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)																												
	20	Other changes in net assets or fund balances (attach explanation)																												
	21	<b>Net assets or fund balances at end of year</b> (combine lines 18 through 20)																												

**Part II Balance Sheets**—If Total assets on line 25, column (B) are \$250,000 or more, file Form 990 instead of Form 990-EZ

(See page 39 of the instructions)

		(A) Beginning of year	(B) End of year
22	Cash savings and investments	56319	66047
23	Land and buildings		
24	Other assets (describe ▶ <u>SCHEDULE</u> )	141900	141900
25	<b>Total assets</b>	198219	207947
26	<b>Total liabilities</b> (describe ▶ <u>SCHEDULE</u> )	1000	1000
27	<b>Net assets or fund balances</b> (line 27 of column (B) must agree with line 21)	197219	206947

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Part III Statement of Program Service Accomplishments (See page 39 of the instructions)		Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts optional for others)
What is the organization's primary exempt purpose? Describe what was achieved in carrying out the organization's exempt purposes in a clear and concise manner describe the services provided the number of persons benefited or other relevant information for each program title		
28	(Grants \$ )	28a
29	(Grants \$ )	29a
30	(Grants \$ )	30a
31	Other program services (attach schedule) (Grants \$ )	31a
32	Total program service expenses (add lines 28a through 31a)	32

Part IV List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated See page 40 of the instructions)				
(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter 0)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
SCHEDULE				

Part V Other Information (Note the attachment requirement in General Instruction V, page 14)		Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If Yes attach a detailed description of each activity		X
34	Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes" attach a conformed copy of the changes		X
35	If the organization had income from business activities such as those reported on lines 2, 6 and 7 (among others) but not reported on Form 990-T attach a statement explaining your reason for not reporting the income on Form 990-T		X
a	Did the organization have unrelated business gross income of \$1,000 or more or 6033(e) notice reporting and proxy tax requirements?		X
b	If Yes has it filed a tax return on Form 990-T for this year?		X
36	Was there a liquidation, dissolution, termination, or substantial contraction during the year? (If Yes attach a statement)		X
37a	Enter amount of political expenditures direct or indirect, as described in the instructions		0
b	Did the organization file Form 1120-POL for this year?		X
38a	Did the organization borrow from or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still unpaid at the start of the period covered by this return?		X
b	If "Yes" attach the schedule specified in the line 38 instructions and enter the amount involved		0
39	501(c)(7) organizations Enter a Initiation fees and capital contributions included on line 9		0
b	Gross receipts included on line 9 for public use of club facilities		0
40a	501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911 section 4912 section 4955		
b	501(c)(3) and (4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If Yes attach an explanation		
c	Amount of tax imposed on organization managers or disqualified persons during the year under 4912, 4955, and 4958		
d	Enter Amount of tax on line 40c above reimbursed by the organization		
41	List the states with which a copy of this return is filed		NA
42	The books are in care of Dr. James Josenhans Telephone no 908-464-4732 Located at 397 Diamond Hill Rd. Berkeley Heights NJ ZIP + 4 07922		
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here		

Under penalties of perjury I declare that I have examined this return including accompanying schedules and statements and to the best of my knowledge and belief (other than officer) is based on all information of which preparer has any knowledge

Date 5/16/03  
 PRS



Part III Statements About Activities (See page 2 of the instructions)

Yes No

1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities

1 X

Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities

2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)

a Sale, exchange, or leasing of property?

2a X

b Lending of money or other extension of credit?

2b X

c Furnishing of goods, services, or facilities?

2c X

d Payment of compensation for payment or reimbursement of expenses if more than \$1,000?

2d X

e Transfer of any part of its income or assets?

2e X

3 Does the organization make grants for scholarships, fellowships, student loans, etc.? (See Nucle Letter)

3 X

4 Do you have a section 403(b) annuity plan for your employees?

4

Note: Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs "qualify" to receive payments

Part IV Reason for Non-Private Foundation Status (See pages 3 through 5 of the instructions.)

The organization is not a private foundation because it is. (Please check only ONE applicable box.)

- 5 A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i)
6 A school. Section 170(b)(1)(A)(ii). (Also complete Part V.)
7 A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii)
8 A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(iv)
9 A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(ii). Enter the hospital's name, city, and state.
10 An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the Support Schedule in Part IV-A.)
11a An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the Support Schedule in Part IV-A.)
11b A community trust. Section 170(b)(1)(A)(v). (Also complete the Support Schedule in Part IV-A.)
12 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc. functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Also complete the Support Schedule in Part IV-A.)
13 An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) lines 5 through 12 above, or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). (See section 509(a)(3).)

Provide the following information about the supported organizations (See page 5 of the instructions.)

(a) Name(s) of supported organization(s)

(b) Line number

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14 An organization organized and operated to test for public safety. Section 509(a)(4). (See page 5 of the instructions.)

OGDEN, UTAH

Schedule A (Form 990 or 990-EZ) 2002

Page 3

**Part IV** Support Schedule (Complete only if you checked a box on line 10, 11, or 12.) Use cash method of accounting.

Note: You may use the worksheet in the instructions for computing from the accrual to the cash method of accounting.

Calendar year for fiscal year beginning in:	(a) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28.)	SEE NOTE				
16 Membership fees received Gross receipts from admissions, merchandise sold or services performed or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose					
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975					
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge					
22 Other income. Attach a schedule. Do not include gain or loss from sale of capital assets					
23 Total of lines 15 through 22					

26 Organizations described on lines 10 or 11:

a Enter 2% of amount in column (e), line 24 ▶ 26a

b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1998 through 2001 exceeded the amount shown on line 26a. Do not file this list with your return. Enter the total of all these excess amounts ▶ 26b

c Total support for section 509(a)(1) test. Enter line 24, column (e) ▶ 26c

d Add: Amounts from column (a) for lines: 18 \_\_\_\_\_ 19 \_\_\_\_\_ ▶ 26d  
22 \_\_\_\_\_ 23 \_\_\_\_\_

e Public support (line 26c minus line 26d total) ▶ 26e

f Public support percentage (line 26e (numerator) divided by line 26c (denominator)) ▶ 26f

27 Organizations described on line 12:

a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of and total amounts received in each year from each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year:

(2001) \_\_\_\_\_ (2000) \_\_\_\_\_ (1999) \_\_\_\_\_ (1998) \_\_\_\_\_

b For any amount included in line 17 that was received from each person (other than "disqualified persons") prepare a list for your records to show the name of and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. Include in the list organizations described in lines 5 through 11, as well as individuals. Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year:

(2001) \_\_\_\_\_ (2000) \_\_\_\_\_ (1999) \_\_\_\_\_ (1998) \_\_\_\_\_

c Add: Amounts from column (e) for lines 15 \_\_\_\_\_ 16 \_\_\_\_\_ ▶ 27a  
17 \_\_\_\_\_ 20 \_\_\_\_\_ 21 \_\_\_\_\_

d Add: Line 27a total \_\_\_\_\_ and line 27b total \_\_\_\_\_ ▶ 27d

e Public support (line 27a total minus line 27d total) ▶ 27e

f Total support for section 509(a)(2) test. Enter amount from line 23, column (e) ▶ 27f

g Public support percentage (line 27e (numerator) divided by line 27f (denominator)) ▶ 27g %

h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator)) ▶ 27h %

28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 1998 through 2001 prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants on line 15.

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**PART 1 - LINE 8 - OTHER REVENUE**

Lease of Sailplane	2540
Miscellaneous Income	294
<b>TOTAL</b>	<b><u>2834</u></b>

**PART 1 - LINE 16 - OTHER EXPENSES**

Insurance	6897
License	65
Brokerage Fees	177
Administrative Expenses	380
Meetings/Picnic	221
Rides/Instructor Proficiency	558
Miscellaneous Expenses	256
	<b><u>8554</u></b>

**PART 2 - LINE 24 - OTHER ASSETS**

Sailplane - Grob 103A (N217BG)	35000
Sailplane - Grob 103A (N923BG)	35000
Sailplane - SGS 2-32 (N2779Z)	55000
Trailers	16500
Golf Cart	400
	<b><u>141900</u></b>

**PART 2 - LINE 26 - OTHER LIABILITIES**

Pilot Bonds	<b><u>1000</u></b>
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John I Ramsay  
4017 Hampshire Court  
Allentown PA 18104

Trustee

William Mc Makin  
44 Woodcrest Lane  
Doylestown PA 18901

Trustee

FREEDOM'S WINGS INTERNATIONAL, INC

77-2352352

FORM 990 FOR 20002

SCHEDULE A - PART II

21995

The organization provides free membership for members who provide services to the club as certified instructors.

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SCHEDULE A - PART IV-A

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The organization has not been required to file a return with the IRS for a number of years because the income of the organization was below \$25000 for the year. Consequently, the past financial information is not readily available.

GENERAL NOTE

The original return for 2002 was marked for a 501 C7 organization. This is in error. Freedom's Wings International, Inc. is a 501 C3 organization.

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